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FLOOR DEBATE

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values, not because generally they think the values are wrong, but they just don't like their taxes. Now I would say that there's a good percent, or there is a percent that would say, you know these values aren't fair one way or another, and we're here to protest that. But a majority of the people protest those, thinking that if they protest them they're not going to have to pay the taxes. And so there's...there's those unique characteristics within our situation. I think it's important that we protect the opportunity for our taxpayers to protest their valuation so that we do have fairness. But that all comes back down to the issue that we have seen in...in the state, and that is that we have elected officials who make a decision on what value should be based on current appraisal methods, and then they get told from Lincoln that that's not the right way to do it. I've got a number of county assessors who have done, according to the state statutes, what they're supposed to do when regards to maybe a large land purchase in Garden County, or somewhere where an outside entity from the state comes in and buys land as an individual. That affects values. So they read the statutes, they make the decisions, they make what's in the best interest of value county wide, and then try and equalize that...

SPEAKER KRISTENSEN: One minute.

SENATOR ERDMAN: ...throughout the state, and yet they're being taken to the Supreme Court because they've been following the letter of the law because it's a turf battle. So we're not only having the war between the local property taxpayer and the county assessors in the valuations, but we're also having those wars between the county assessor trying to do their job, and the state. So we can do LB 600, great, but there's...there's a bigger issue here that we need to address, and that is that, similar to what Senator Dierks passed out about the...the apathy of people, and if you read that little...little quote, it's pretty interesting, but we also need to have that same fervor that...that...that brings bills like LB 600 to us, show up in our county courthouses and our city councils and in our school board hearings to discuss the issues of property tax as well. I'm not saying the system we have is absolutely perfect, but I think that this is only one part of it that we need to be